



2020-2021

BUDGET ADOPTION

Presented June 22, 2020

Sweetwater Union High School District
1130 Fifth Avenue
Chula Vista, CA 91911
(619) 691-5500

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			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		396,370,232.00	2,000,449.00	398,370,681.00	355,204,544.00	2,229,014.00	357,433,558.00	-10.3%
2) Federal Revenue	8100-8299		1,460,570.00	23,622,535.00	25,083,105.00	1,460,000.00	20,990,916.29	22,450,916.29	-10.5%
3) Other State Revenue	8300-8599		7,604,719.00	34,980,136.28	42,584,855.28	7,320,686.00	29,185,870.48	36,506,556.48	-14.3%
4) Other Local Revenue	8600-8799		4,517,256.44	23,288,245.09	27,805,501.53	3,057,812.00	20,616,361.49	23,674,173.49	-14.9%
5) TOTAL, REVENUES			409,952,777.44	83,891,365.37	493,844,142.81	367,043,042.00	73,022,162.26	440,065,204.26	-10.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		164,789,680.32	47,478,556.53	212,268,236.85	160,078,647.23	43,274,712.30	203,353,359.53	-4.2%
2) Classified Salaries	2000-2999		44,246,757.97	29,971,963.58	74,218,721.55	44,635,792.91	29,247,032.94	73,882,825.85	-0.5%
3) Employee Benefits	3000-3999		78,560,864.05	57,205,055.75	135,765,919.80	77,232,622.83	50,269,557.50	127,502,180.33	-6.1%
4) Books and Supplies	4000-4999		6,227,698.40	11,650,535.89	17,878,234.29	5,658,829.62	8,937,814.79	14,596,644.41	-18.4%
5) Services and Other Operating Expenditures	5000-5999		26,367,353.61	17,045,694.05	43,413,047.66	28,527,176.73	12,575,903.71	41,103,080.44	-5.3%
6) Capital Outlay	6000-6999		24,912.64	78,798.00	103,710.64	0.00	58,985.00	58,985.00	-43.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		6,047,444.00	754,662.00	6,802,106.00	4,312,221.20	1,029,736.00	5,341,957.20	-21.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,955,150.08)	1,280,591.08	(674,559.00)	(2,113,485.12)	1,424,284.12	(689,201.00)	2.2%
9) TOTAL, EXPENDITURES			324,309,560.91	165,465,856.88	489,775,417.79	318,331,805.40	146,818,026.36	465,149,831.76	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,643,216.53	(81,574,491.51)	4,068,725.02	48,711,236.60	(73,795,864.10)	(25,084,627.50)	-716.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		18,416.23	0.00	18,416.23	18,500.00	0.00	18,500.00	0.5%
b) Transfers Out	7600-7629		199,438.20	0.00	199,438.20	2,187,200.00	0.00	2,187,200.00	996.7%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(79,219,007.86)	79,219,007.86	0.00	(74,665,198.12)	74,665,198.12	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,400,029.83)	79,219,007.86	(181,021.97)	(76,833,898.12)	74,665,198.12	(2,168,700.00)	1098.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,243,186.70	(2,355,483.65)	3,887,703.05	(28,122,661.52)	869,334.02	(27,253,327.50)	-801.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	(3,788,289.02)	2,359,519.83	(1,428,769.19)	1,238,442.61	4,036.18	1,242,478.79	-187.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(3,788,289.02)	2,359,519.83	(1,428,769.19)	1,238,442.61	4,036.18	1,242,478.79	-187.0%
d) Other Restatements		9795	(1,216,455.07)	0.00	(1,216,455.07)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(5,004,744.09)	2,359,519.83	(2,645,224.26)	1,238,442.61	4,036.18	1,242,478.79	-147.0%
2) Ending Balance, June 30 (E + F1e)			1,238,442.61	4,036.18	1,242,478.79	(26,884,218.91)	873,370.20	(26,010,848.71)	-2193.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	148,425.78	0.00	148,425.78	148,855.00	0.00	148,855.00	0.3%
Stores		9712	582,170.56	0.00	582,170.56	500,000.00	0.00	500,000.00	-14.1%
Prepaid Items		9713	462,774.98	0.00	462,774.98	600,000.00	0.00	600,000.00	29.7%
All Others		9719	0.00	0.00	0.00	5,200,000.00	0.00	5,200,000.00	New
b) Restricted		9740	0.00	4,038.61	4,038.61	0.00	873,372.52	873,372.52	21525.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	45,071.29	0.00	45,071.29	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	9,346,741.00	0.00	9,346,741.00	New
Unassigned/Unappropriated Amount		9790	0.00	(2.43)	(2.43)	(42,679,814.91)	(2.32)	(42,679,817.23)	#####

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			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	246,381,054.00	0.00	246,381,054.00	207,040,544.00	0.00	207,040,544.00	-16.0%
Education Protection Account State Aid - Current Year		8012	53,847,951.00	0.00	53,847,951.00	52,235,024.00	0.00	52,235,024.00	-3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	544,367.00	0.00	544,367.00	544,367.00	0.00	544,367.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	83,875,906.00	0.00	83,875,906.00	83,875,906.00	0.00	83,875,906.00	0.0%
Unsecured Roll Taxes		8042	2,648,282.00	0.00	2,648,282.00	2,648,282.00	0.00	2,648,282.00	0.0%
Prior Years' Taxes		8043	12,062.00	0.00	12,062.00	12,062.00	0.00	12,062.00	0.0%
Supplemental Taxes		8044	4,085,604.00	0.00	4,085,604.00	4,085,604.00	0.00	4,085,604.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(444,934.00)	0.00	(444,934.00)	(444,934.00)	0.00	(444,934.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,566,436.00	0.00	8,566,436.00	8,566,436.00	0.00	8,566,436.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			399,516,728.00	0.00	399,516,728.00	358,563,291.00	0.00	358,563,291.00	-10.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,146,496.00)	0.00	(3,146,496.00)	(3,358,747.00)	0.00	(3,358,747.00)	6.7%
Property Taxes Transfers		8097	0.00	2,000,449.00	2,000,449.00	0.00	2,229,014.00	2,229,014.00	11.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			396,370,232.00	2,000,449.00	398,370,681.00	355,204,544.00	2,229,014.00	357,433,558.00	-10.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,949,571.00	5,949,571.00	0.00	5,949,571.00	5,949,571.00	0.0%
Special Education Discretionary Grants		8182	0.00	431,741.00	431,741.00	0.00	427,775.00	427,775.00	-0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	10,570.00	0.00	10,570.00	10,000.00	0.00	10,000.00	-5.4%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		10,092,169.67	10,092,169.67		9,100,307.03	9,100,307.03	-9.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,386,323.00	1,386,323.00		1,171,478.61	1,171,478.61	-15.5%
Title III, Part A, Immigrant Student Program	4201	8290		51,024.00	51,024.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,116,828.81	1,116,828.81		809,436.65	809,436.65	-27.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		3,267,908.84	3,267,908.84		2,459,539.00	2,459,539.00	-24.7%
Career and Technical Education	3500-3599	8290		660,857.00	660,857.00		660,857.00	660,857.00	0.0%
All Other Federal Revenue	All Other	8290	1,450,000.00	666,111.68	2,116,111.68	1,450,000.00	411,952.00	1,861,952.00	-12.0%
TOTAL, FEDERAL REVENUE			1,460,570.00	23,622,535.00	25,083,105.00	1,460,000.00	20,990,916.29	22,450,916.29	-10.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,968,082.00	0.00	1,968,082.00	1,923,870.00	0.00	1,923,870.00	-2.2%
Lottery - Unrestricted and Instructional Materials		8560	5,496,266.00	1,939,859.00	7,436,125.00	5,396,816.00	1,904,759.00	7,301,575.00	-1.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		638,086.83	638,086.83		1,960,189.00	1,960,189.00	207.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	140,371.00	32,402,190.45	32,542,561.45	0.00	25,320,922.48	25,320,922.48	-22.2%
TOTAL, OTHER STATE REVENUE			7,604,719.00	34,980,136.28	42,584,855.28	7,320,686.00	29,185,870.48	36,506,556.48	-14.3%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	21,000.00	0.00	21,000.00	3,000.00	0.00	3,000.00	-85.7%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	200,000.00	0.00	200,000.00	175,000.00	0.00	175,000.00	-12.5%
Interest		8660	527,550.00	0.00	527,550.00	500,000.00	0.00	500,000.00	-5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	45,996.00	0.00	45,996.00	24,100.00	0.00	24,100.00	-47.6%
Transportation Fees From Individuals		8675	399,818.00	0.00	399,818.00	350,000.00	0.00	350,000.00	-12.5%
Interagency Services		8677	0.00	1,802,209.00	1,802,209.00	0.00	1,802,208.64	1,802,208.64	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,322,892.44	3,316,029.09	6,638,921.53	2,005,712.00	771,145.85	2,776,857.85	-58.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		18,170,007.00	18,170,007.00		18,043,007.00	18,043,007.00	-0.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,517,256.44	23,288,245.09	27,805,501.53	3,057,812.00	20,616,361.49	23,674,173.49	-14.9%
TOTAL, REVENUES			409,952,777.44	83,891,365.37	493,844,142.81	367,043,042.00	73,022,162.26	440,065,204.26	-10.9%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	122,078,067.97	37,678,182.64	159,756,250.61	125,008,039.11	35,151,166.05	160,159,205.16	0.3%
Certificated Pupil Support Salaries		1200	18,873,576.05	3,001,790.90	21,875,366.95	15,909,177.96	2,140,197.15	18,049,375.11	-17.5%
Certificated Supervisors' and Administrators' Salaries		1300	14,890,871.39	1,258,749.63	16,149,621.02	14,251,590.83	1,679,273.48	15,930,864.31	-1.4%
Other Certificated Salaries		1900	8,947,164.91	5,539,833.36	14,486,998.27	4,909,839.33	4,304,075.62	9,213,914.95	-36.4%
TOTAL, CERTIFICATED SALARIES			164,789,680.32	47,478,556.53	212,268,236.85	160,078,647.23	43,274,712.30	203,353,359.53	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,112,407.51	17,816,497.82	20,928,905.33	2,651,260.63	17,510,934.64	20,162,195.27	-3.7%
Classified Support Salaries		2200	16,910,244.48	7,675,675.14	24,585,919.62	17,366,757.23	7,833,592.99	25,200,350.22	2.5%
Classified Supervisors' and Administrators' Salaries		2300	2,164,405.51	549,052.25	2,713,457.76	2,092,161.79	543,962.15	2,636,123.94	-2.9%
Clerical, Technical and Office Salaries		2400	18,205,081.83	1,885,687.71	20,090,769.54	18,833,312.89	1,926,068.24	20,759,381.13	3.3%
Other Classified Salaries		2900	3,854,618.64	2,045,050.66	5,899,669.30	3,692,300.37	1,432,474.92	5,124,775.29	-13.1%
TOTAL, CLASSIFIED SALARIES			44,246,757.97	29,971,963.58	74,218,721.55	44,635,792.91	29,247,032.94	73,882,825.85	-0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	27,847,856.69	34,217,623.05	62,065,479.74	26,087,669.40	28,430,068.44	54,517,737.84	-12.2%
PERS		3201-3202	7,978,206.71	6,191,563.19	14,169,769.90	9,197,761.30	6,029,328.56	15,227,089.86	7.5%
OASDI/Medicare/Alternative		3301-3302	6,199,605.04	3,274,658.49	9,474,263.53	5,772,978.26	2,849,590.26	8,622,568.52	-9.0%
Health and Welfare Benefits		3401-3402	26,429,337.44	11,995,473.26	38,424,810.70	25,354,744.70	11,596,624.12	36,951,368.82	-3.8%
Unemployment Insurance		3501-3502	75,156.46	40,866.05	116,022.51	102,395.47	36,094.41	138,489.88	19.4%
Workers' Compensation		3601-3602	4,125,274.86	1,453,283.81	5,578,558.67	3,765,336.85	1,327,851.71	5,093,188.56	-8.7%
OPEB, Allocated		3701-3702	2,096,623.00	31,587.90	2,128,210.90	3,142,933.00	0.00	3,142,933.00	47.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,808,803.85	0.00	3,808,803.85	3,808,803.85	0.00	3,808,803.85	0.0%
TOTAL, EMPLOYEE BENEFITS			78,560,864.05	57,205,055.75	135,765,919.80	77,232,622.83	50,269,557.50	127,502,180.33	-6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	34,244.05	2,423,408.80	2,457,652.85	9,000.00	803,561.22	812,561.22	-66.9%
Books and Other Reference Materials		4200	34,827.08	91,987.62	126,814.70	215,004.00	62,403.39	277,407.39	118.8%
Materials and Supplies		4300	5,181,637.90	6,483,384.64	11,665,022.54	4,976,057.62	6,435,893.49	11,411,951.11	-2.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	976,989.37	2,651,754.83	3,628,744.20	458,768.00	1,635,956.69	2,094,724.69	-42.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,227,698.40	11,650,535.89	17,878,234.29	5,658,829.62	8,937,814.79	14,596,644.41	-18.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,462,393.38	1,462,393.38	0.00	1,262,124.63	1,262,124.63	-13.7%
Travel and Conferences		5200	161,324.72	482,455.70	643,780.42	233,925.00	208,077.94	442,002.94	-31.3%
Dues and Memberships		5300	259,915.00	7,730.00	267,645.00	191,550.00	5,050.00	196,600.00	-26.5%
Insurance		5400 - 5450	2,950,605.00	5,394.00	2,955,999.00	3,400,000.00	6,852.00	3,406,852.00	15.3%
Operations and Housekeeping Services		5500	10,292,109.42	0.00	10,292,109.42	10,385,193.08	0.00	10,385,193.08	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,466,660.38	3,212,673.73	7,679,334.11	3,257,089.00	1,366,085.15	4,623,174.15	-39.8%
Transfers of Direct Costs		5710	(551,833.45)	551,833.45	0.00	(498,931.00)	498,931.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,151.29)	(138,722.28)	(164,873.57)	(19,025.50)	(485,638.66)	(504,664.16)	206.1%
Professional/Consulting Services and Operating Expenditures		5800	7,428,445.83	11,423,568.07	18,852,013.90	10,382,213.15	9,675,521.65	20,057,734.80	6.4%
Communications		5900	1,386,278.00	38,368.00	1,424,646.00	1,195,163.00	38,900.00	1,234,063.00	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,367,353.61	17,045,694.05	43,413,047.66	28,527,176.73	12,575,903.71	41,103,080.44	-5.3%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,912.64	0.00	24,912.64	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	78,798.00	78,798.00	0.00	58,985.00	58,985.00	-25.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,912.64	78,798.00	103,710.64	0.00	58,985.00	58,985.00	-43.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	29,736.00	29,736.00	0.00	29,736.00	29,736.00	0.0%
Payments to County Offices		7142	0.00	724,926.00	724,926.00	0.00	1,000,000.00	1,000,000.00	37.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	266,963.56	0.00	266,963.56	89,699.84	0.00	89,699.84	-66.4%
Other Debt Service - Principal		7439	5,780,480.44	0.00	5,780,480.44	4,222,521.36	0.00	4,222,521.36	-27.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,047,444.00	754,662.00	6,802,106.00	4,312,221.20	1,029,736.00	5,341,957.20	-21.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,280,591.08)	1,280,591.08	0.00	(1,424,284.12)	1,424,284.12	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(674,559.00)	0.00	(674,559.00)	(689,201.00)	0.00	(689,201.00)	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,955,150.08)	1,280,591.08	(674,559.00)	(2,113,485.12)	1,424,284.12	(689,201.00)	2.2%
TOTAL, EXPENDITURES			324,309,560.91	165,465,856.88	489,775,417.79	318,331,805.40	146,818,026.36	465,149,831.76	-5.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,416.23	0.00	18,416.23	18,500.00	0.00	18,500.00	0.5%
(a) TOTAL, INTERFUND TRANSFERS IN			18,416.23	0.00	18,416.23	18,500.00	0.00	18,500.00	0.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	9,443.20	0.00	9,443.20	10,000.00	0.00	10,000.00	5.9%
Other Authorized Interfund Transfers Out		7619	189,995.00	0.00	189,995.00	177,200.00	0.00	177,200.00	-6.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			199,438.20	0.00	199,438.20	2,187,200.00	0.00	2,187,200.00	996.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(79,219,007.86)	79,219,007.86	0.00	(74,665,198.12)	74,665,198.12	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(79,219,007.86)	79,219,007.86	0.00	(74,665,198.12)	74,665,198.12	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(79,400,029.83)	79,219,007.86	(181,021.97)	(76,833,898.12)	74,665,198.12	(2,168,700.00)	1098.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	396,370,232.00	2,000,449.00	398,370,681.00	355,204,544.00	2,229,014.00	357,433,558.00	-10.3%
2) Federal Revenue		8100-8299	1,460,570.00	23,622,535.00	25,083,105.00	1,460,000.00	20,990,916.29	22,450,916.29	-10.5%
3) Other State Revenue		8300-8599	7,604,719.00	34,980,136.28	42,584,855.28	7,320,686.00	29,185,870.48	36,506,556.48	-14.3%
4) Other Local Revenue		8600-8799	4,517,256.44	23,288,245.09	27,805,501.53	3,057,812.00	20,616,361.49	23,674,173.49	-14.9%
5) TOTAL, REVENUES			409,952,777.44	83,891,365.37	493,844,142.81	367,043,042.00	73,022,162.26	440,065,204.26	-10.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	174,900,337.16	124,561,826.04	299,462,163.20	173,266,132.25	111,954,689.53	285,220,821.78	-4.8%
2) Instruction - Related Services	2000-2999		47,636,073.91	13,592,790.52	61,228,864.43	46,485,868.38	11,127,234.63	57,613,103.01	-5.9%
3) Pupil Services	3000-3999		33,026,723.36	7,123,693.99	40,150,417.35	31,249,455.40	6,893,781.21	38,143,236.61	-5.0%
4) Ancillary Services	4000-4999		7,684,862.79	1,181,249.40	8,866,112.19	7,378,803.00	393,508.50	7,772,311.50	-12.3%
5) Community Services	5000-5999		184,779.95	0.00	184,779.95	160,258.61	0.00	160,258.61	-13.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		28,841,396.57	2,820,203.09	31,661,599.66	28,643,833.59	1,944,082.33	30,587,915.92	-3.4%
8) Plant Services	8000-8999		25,987,943.17	15,431,431.84	41,419,375.01	26,835,232.97	13,474,994.16	40,310,227.13	-2.7%
9) Other Outgo	9000-9999		6,047,444.00	754,662.00	6,802,106.00	4,312,221.20	1,029,736.00	5,341,957.20	-21.5%
10) TOTAL, EXPENDITURES			324,309,560.91	165,465,856.88	489,775,417.79	318,331,805.40	146,818,026.36	465,149,831.76	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			85,643,216.53	(81,574,491.51)	4,068,725.02	48,711,236.60	(73,795,864.10)	(25,084,627.50)	-716.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,416.23	0.00	18,416.23	18,500.00	0.00	18,500.00	0.5%
b) Transfers Out		7600-7629	199,438.20	0.00	199,438.20	2,187,200.00	0.00	2,187,200.00	996.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(79,219,007.86)	79,219,007.86	0.00	(74,665,198.12)	74,665,198.12	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,400,029.83)	79,219,007.86	(181,021.97)	(76,833,898.12)	74,665,198.12	(2,168,700.00)	1098.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,243,186.70	(2,355,483.65)	3,887,703.05	(28,122,661.52)	869,334.02	(27,253,327.50)	-801.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	(3,788,289.02)	2,359,519.83	(1,428,769.19)	1,238,442.61	4,036.18	1,242,478.79	-187.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(3,788,289.02)	2,359,519.83	(1,428,769.19)	1,238,442.61	4,036.18	1,242,478.79	-187.0%
d) Other Restatements		9795	(1,216,455.07)	0.00	(1,216,455.07)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			(5,004,744.09)	2,359,519.83	(2,645,224.26)	1,238,442.61	4,036.18	1,242,478.79	-147.0%
2) Ending Balance, June 30 (E + F1e)			1,238,442.61	4,036.18	1,242,478.79	(26,884,218.91)	873,370.20	(26,010,848.71)	-2193.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	148,425.78	0.00	148,425.78	148,855.00	0.00	148,855.00	0.3%
Stores		9712	582,170.56	0.00	582,170.56	500,000.00	0.00	500,000.00	-14.1%
Prepaid Items		9713	462,774.98	0.00	462,774.98	600,000.00	0.00	600,000.00	29.7%
All Others		9719	0.00	0.00	0.00	5,200,000.00	0.00	5,200,000.00	New
b) Restricted		9740	0.00	4,038.61	4,038.61	0.00	873,372.52	873,372.52	21525.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	45,071.29	0.00	45,071.29	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	9,346,741.00	0.00	9,346,741.00	New
Unassigned/Unappropriated Amount		9790	0.00	(2.43)	(2.43)	(42,679,814.91)	(2.32)	(42,679,817.23)	#####

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	0.34	0.34
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervention	0.02	0.02
6385	Governor's CTE Initiative: California Partnership Academies	0.56	0.56
6386	California Partnership Academies: Green and Clean Academies	0.01	0.01
6387	Career Technical Education Incentive Grant Program	0.10	0.10
6500	Special Education	4,037.53	156,308.68
6512	Special Ed: Mental Health Services	0.04	0.04
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	0.01	0.01
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 15262)	0.00	712,885.47
9010	Other Restricted Local	0.00	4,177.29
Total, Restricted Balance		4,038.61	873,372.52

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	898,505.00	835,825.00	-7.0%
3) Other State Revenue		8300-8599	15,693,671.00	14,201,171.00	-9.5%
4) Other Local Revenue		8600-8799	291,197.00	72,500.00	-75.1%
5) TOTAL, REVENUES			16,883,373.00	15,109,496.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,778,735.00	5,330,420.04	11.5%
2) Classified Salaries		2000-2999	2,165,360.57	2,876,827.36	32.9%
3) Employee Benefits		3000-3999	3,490,134.42	3,996,495.72	14.5%
4) Books and Supplies		4000-4999	2,170,698.81	2,905,269.22	33.8%
5) Services and Other Operating Expenditures		5000-5999	943,191.00	940,100.00	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	948,373.00	632,364.00	-33.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	674,559.00	689,200.67	2.2%
9) TOTAL, EXPENDITURES			15,171,051.80	17,370,677.01	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,712,321.20	(2,261,181.01)	-232.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,416.00	3,500.00	2.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,416.00)	(3,500.00)	2.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,708,905.20	(2,264,681.01)	-232.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,658,010.33	4,366,915.53	64.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,658,010.33	4,366,915.53	64.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,658,010.33	4,366,915.53	64.3%
2) Ending Balance, June 30 (E + F1e)			4,366,915.53	2,102,234.52	-51.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,366,915.54	2,102,234.53	-51.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	122,955.00	60,275.00	-51.0%
All Other Federal Revenue	All Other	8290	775,550.00	775,550.00	0.0%
TOTAL, FEDERAL REVENUE			898,505.00	835,825.00	-7.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	948,373.00	632,364.00	-33.3%
Adult Education Program	6391	8590	13,839,447.00	12,662,956.00	-8.5%
All Other State Revenue	All Other	8590	905,851.00	905,851.00	0.0%
TOTAL, OTHER STATE REVENUE			15,693,671.00	14,201,171.00	-9.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,000.00	10,000.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	183,000.00	22,500.00	-87.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	86,197.00	40,000.00	-53.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			291,197.00	72,500.00	-75.1%
TOTAL, REVENUES			16,883,373.00	15,109,496.00	-10.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,233,709.00	3,487,252.00	7.8%
Certificated Pupil Support Salaries		1200	493,188.00	490,104.74	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	748,508.00	928,763.30	24.1%
Other Certificated Salaries		1900	303,330.00	424,300.00	39.9%
TOTAL, CERTIFICATED SALARIES			4,778,735.00	5,330,420.04	11.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,948.00	70,796.96	3534.3%
Classified Support Salaries		2200	490,503.00	577,422.00	17.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,253,134.00	1,621,255.00	29.4%
Other Classified Salaries		2900	419,775.57	607,353.40	44.7%
TOTAL, CLASSIFIED SALARIES			2,165,360.57	2,876,827.36	32.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,331,226.46	1,418,635.45	6.6%
PERS		3201-3202	448,175.49	599,374.83	33.7%
OASDI/Medicare/Alternative		3301-3302	266,271.17	297,368.40	11.7%
Health and Welfare Benefits		3401-3402	1,161,194.40	1,414,000.00	21.8%
Unemployment Insurance		3501-3502	3,689.79	4,103.70	11.2%
Workers' Compensation		3601-3602	129,577.11	151,013.34	16.5%
OPEB, Allocated		3701-3702	75,000.00	62,000.00	-17.3%
OPEB, Active Employees		3751-3752	75,000.00	50,000.00	-33.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,490,134.42	3,996,495.72	14.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	810,846.00	255,000.00	-68.6%
Books and Other Reference Materials		4200	43,272.00	15,890.86	-63.3%
Materials and Supplies		4300	800,232.81	1,486,103.36	85.7%
Noncapitalized Equipment		4400	516,348.00	1,148,275.00	122.4%
TOTAL, BOOKS AND SUPPLIES			2,170,698.81	2,905,269.22	33.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	42,344.00	42,000.00	-0.8%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	345,408.00	361,500.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,337.00	40,900.00	-3.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	192,981.00	229,200.00	18.8%
Professional/Consulting Services and Operating Expenditures		5800	263,505.00	185,000.00	-29.8%
Communications		5900	55,616.00	80,500.00	44.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			943,191.00	940,100.00	-0.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	948,373.00	632,364.00	-33.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			948,373.00	632,364.00	-33.3%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	674,559.00	689,200.67	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			674,559.00	689,200.67	2.2%
TOTAL, EXPENDITURES			15,171,051.80	17,370,677.01	14.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,416.00	3,500.00	2.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,416.00	3,500.00	2.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,416.00)	(3,500.00)	2.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	898,505.00	835,825.00	-7.0%
3) Other State Revenue		8300-8599	15,693,671.00	14,201,171.00	-9.5%
4) Other Local Revenue		8600-8799	291,197.00	72,500.00	-75.1%
5) TOTAL, REVENUES			16,883,373.00	15,109,496.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,342,622.24	6,230,935.40	-1.8%
2) Instruction - Related Services	2000-2999		5,225,401.40	7,489,837.69	43.3%
3) Pupil Services	3000-3999		693,909.00	656,780.75	-5.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		674,559.00	689,200.67	2.2%
8) Plant Services	8000-8999		1,286,187.16	1,671,558.50	30.0%
9) Other Outgo	9000-9999	Except 7600-7699	948,373.00	632,364.00	-33.3%
10) TOTAL, EXPENDITURES			15,171,051.80	17,370,677.01	14.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,712,321.20	(2,261,181.01)	-232.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,416.00	3,500.00	2.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,416.00)	(3,500.00)	2.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,708,905.20	(2,264,681.01)	-232.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,658,010.33	4,366,915.53	64.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,658,010.33	4,366,915.53	64.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,658,010.33	4,366,915.53	64.3%
2) Ending Balance, June 30 (E + F1e)			4,366,915.53	2,102,234.52	-51.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,366,915.54	2,102,234.53	-51.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3913	Adult Education: Adult Secondary Education	3.00	0.00
6371	CalWORKs for ROCP or Adult Education	190,242.85	190,242.85
6391	Adult Education Program	4,144,821.15	1,880,143.14
9010	Other Restricted Local	31,848.54	31,848.54
Total, Restricted Balance		4,366,915.54	2,102,234.53

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,929,122.86	9,400,626.00	-14.0%
3) Other State Revenue		8300-8599	929,885.61	674,700.00	-27.4%
4) Other Local Revenue		8600-8799	1,145,528.99	1,166,900.00	1.9%
5) TOTAL, REVENUES			13,004,537.46	11,242,226.00	-13.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,431,062.21	5,193,714.14	-4.4%
3) Employee Benefits		3000-3999	1,905,924.02	2,035,149.67	6.8%
4) Books and Supplies		4000-4999	4,196,155.59	3,765,726.00	-10.3%
5) Services and Other Operating Expenditures		5000-5999	748,758.48	472,606.00	-36.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,281,900.30	11,467,195.81	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			722,637.16	(224,969.81)	-131.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,443.20	10,000.00	5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,443.20	10,000.00	5.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			732,080.36	(214,969.81)	-129.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	678,065.05	1,410,145.41	108.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			678,065.05	1,410,145.41	108.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			678,065.05	1,410,145.41	108.0%
2) Ending Balance, June 30 (E + F1e)			1,410,145.41	1,195,175.60	-15.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,880.00	0.00	-100.0%
Stores		9712	65,576.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,329,688.94	1,195,175.60	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,188,570.47	8,687,200.00	-14.7%
Donated Food Commodities		8221	740,552.39	713,426.00	-3.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,929,122.86	9,400,626.00	-14.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	929,885.61	674,700.00	-27.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			929,885.61	674,700.00	-27.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,092,079.99	1,118,700.00	2.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,364.00	15,000.00	-22.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,085.00	33,200.00	-2.6%
TOTAL, OTHER LOCAL REVENUE			1,145,528.99	1,166,900.00	1.9%
TOTAL, REVENUES			13,004,537.46	11,242,226.00	-13.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,971,115.71	4,767,364.16	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	142,097.00	143,498.30	1.0%
Clerical, Technical and Office Salaries		2400	317,849.50	282,851.68	-11.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,431,062.21	5,193,714.14	-4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	595,005.48	696,610.66	17.1%
OASDI/Medicare/Alternative		3301-3302	346,220.10	352,958.16	1.9%
Health and Welfare Benefits		3401-3402	818,150.32	846,272.00	3.4%
Unemployment Insurance		3501-3502	1,054.60	2,597.18	146.3%
Workers' Compensation		3601-3602	104,358.52	95,576.67	-8.4%
OPEB, Allocated		3701-3702	1,250.00	1,250.00	0.0%
OPEB, Active Employees		3751-3752	39,885.00	39,885.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,905,924.02	2,035,149.67	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,890.00	45,500.00	-3.0%
Noncapitalized Equipment		4400	22,226.80	10,000.00	-55.0%
Food		4700	4,127,038.79	3,710,226.00	-10.1%
TOTAL, BOOKS AND SUPPLIES			4,196,155.59	3,765,726.00	-10.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	4,500.00	-30.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,015.00	8,000.00	-73.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,241.50	65,000.00	-19.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,047.05	49,750.00	-15.7%
Professional/Consulting Services and Operating Expenditures		5800	564,938.93	341,356.00	-39.6%
Communications		5900	8,016.00	4,000.00	-50.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,758.48	472,606.00	-36.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,281,900.30	11,467,195.81	-6.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	9,443.20	10,000.00	5.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,443.20	10,000.00	5.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,443.20	10,000.00	5.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,929,122.86	9,400,626.00	-14.0%
3) Other State Revenue		8300-8599	929,885.61	674,700.00	-27.4%
4) Other Local Revenue		8600-8799	1,145,528.99	1,166,900.00	1.9%
5) TOTAL, REVENUES			13,004,537.46	11,242,226.00	-13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,111,926.72	11,322,085.97	-6.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		169,973.58	145,109.84	-14.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,281,900.30	11,467,195.81	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			722,637.16	(224,969.81)	-131.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,443.20	10,000.00	5.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,443.20	10,000.00	5.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			732,080.36	(214,969.81)	-129.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	678,065.05	1,410,145.41	108.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			678,065.05	1,410,145.41	108.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			678,065.05	1,410,145.41	108.0%
2) Ending Balance, June 30 (E + F1e)			1,410,145.41	1,195,175.60	-15.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,880.00	0.00	-100.0%
Stores		9712	65,576.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,329,688.94	1,195,175.60	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	881,377.60	71,398.60
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	333,091.35	791,957.01
9010	Other Restricted Local	115,219.99	331,819.99
Total, Restricted Balance		1,329,688.94	1,195,175.60

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,750.00	50.00	-97.1%
5) TOTAL, REVENUES			1,750.00	50.00	-97.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	101,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	19,800.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			120,800.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,050.00)	50.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,050.00)	50.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,097.56	17,047.56	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,097.56	17,047.56	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,097.56	17,047.56	-87.5%
2) Ending Balance, June 30 (E + F1e)			17,047.56	17,097.56	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	17,047.56	17,097.56	0.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,750.00	50.00	-97.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,750.00	50.00	-97.1%
TOTAL, REVENUES			1,750.00	50.00	-97.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,800.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,800.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			120,800.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,750.00	50.00	-97.1%
5) TOTAL, REVENUES			1,750.00	50.00	-97.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		120,800.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			120,800.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,050.00)	50.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,050.00)	50.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136,097.56	17,047.56	-87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136,097.56	17,047.56	-87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136,097.56	17,047.56	-87.5%
2) Ending Balance, June 30 (E + F1e)			17,047.56	17,097.56	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	17,047.56	17,097.56	0.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	603,743.00	204,000.00	-66.2%
5) TOTAL, REVENUES			603,743.00	204,000.00	-66.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	335,239.49	302,910.40	-9.6%
3) Employee Benefits		3000-3999	143,351.77	148,494.98	3.6%
4) Books and Supplies		4000-4999	4,669.95	869,033.66	18509.1%
5) Services and Other Operating Expenditures		5000-5999	204,617.95	178,695.82	-12.7%
6) Capital Outlay		6000-6999	4,482,936.73	33,676,041.31	651.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,170,815.89	35,175,176.17	580.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,567,072.89)	(34,971,176.17)	665.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,567,072.89)	(34,971,176.17)	665.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,212,602.28	41,645,529.39	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,212,602.28	41,645,529.39	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,212,602.28	41,645,529.39	-9.9%
2) Ending Balance, June 30 (E + F1e)			41,645,529.39	6,674,353.22	-84.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	41,645,529.39	6,674,353.22	-84.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	603,743.00	204,000.00	-66.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			603,743.00	204,000.00	-66.2%
TOTAL, REVENUES			603,743.00	204,000.00	-66.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	8,800.00	New
Classified Supervisors' and Administrators' Salaries		2300	188,976.61	177,043.26	-6.3%
Clerical, Technical and Office Salaries		2400	146,262.88	117,067.14	-20.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			335,239.49	302,910.40	-9.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,937.85	60,880.86	-7.7%
OASDI/Medicare/Alternative		3301-3302	26,209.88	23,173.43	-11.6%
Health and Welfare Benefits		3401-3402	43,960.00	58,688.00	33.5%
Unemployment Insurance		3501-3502	216.51	177.06	-18.2%
Workers' Compensation		3601-3602	7,027.53	5,575.63	-20.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			143,351.77	148,494.98	3.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,932.71	210,501.91	10791.5%
Noncapitalized Equipment		4400	2,737.24	658,531.75	23958.2%
TOTAL, BOOKS AND SUPPLIES			4,669.95	869,033.66	18509.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,446.67	68,440.82	1885.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	200,671.28	110,255.00	-45.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,617.95	178,695.82	-12.7%
CAPITAL OUTLAY					
Land		6100	0.00	100,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,482,936.73	33,576,041.31	649.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,482,936.73	33,676,041.31	651.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,170,815.89	35,175,176.17	580.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	603,743.00	204,000.00	-66.2%
5) TOTAL, REVENUES			603,743.00	204,000.00	-66.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,170,815.89	35,175,176.17	580.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,170,815.89	35,175,176.17	580.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,567,072.89)	(34,971,176.17)	665.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,567,072.89)	(34,971,176.17)	665.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,212,602.28	41,645,529.39	-9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,212,602.28	41,645,529.39	-9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,212,602.28	41,645,529.39	-9.9%
2) Ending Balance, June 30 (E + F1e)			41,645,529.39	6,674,353.22	-84.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	41,645,529.39	6,674,353.22	-84.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	828,566.00	365,000.00	-55.9%
5) TOTAL, REVENUES			828,566.00	365,000.00	-55.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,291.88	283,000.00	12247.9%
5) Services and Other Operating Expenditures		5000-5999	150,249.26	1,592,500.00	959.9%
6) Capital Outlay		6000-6999	102,835.10	3,814,250.00	3609.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			255,376.24	5,689,750.00	2128.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			573,189.76	(5,324,750.00)	-1029.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	6,570.00	New
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	(8,430.00)	-43.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			558,189.76	(5,333,180.00)	-1055.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,873,955.42	6,432,145.18	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,873,955.42	6,432,145.18	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,873,955.42	6,432,145.18	9.5%
2) Ending Balance, June 30 (E + F1e)			6,432,145.18	1,098,965.18	-82.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	750,000.00	1,090,000.00	45.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,682,145.18	8,965.18	-99.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	78,566.00	25,000.00	-68.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	750,000.00	340,000.00	-54.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			828,566.00	365,000.00	-55.9%
TOTAL, REVENUES			828,566.00	365,000.00	-55.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	280,000.00	New
Noncapitalized Equipment		4400	2,291.88	3,000.00	30.9%
TOTAL, BOOKS AND SUPPLIES			2,291.88	283,000.00	12247.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	628.21	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	149,621.05	1,592,500.00	964.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,249.26	1,592,500.00	959.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	102,835.10	3,814,250.00	3609.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,835.10	3,814,250.00	3609.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			255,376.24	5,689,750.00	2128.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	6,570.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	6,570.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,000.00	15,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	15,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,000.00)	(8,430.00)	-43.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	828,566.00	365,000.00	-55.9%
5) TOTAL, REVENUES			828,566.00	365,000.00	-55.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,000.00	42,500.00	-34.6%
8) Plant Services	8000-8999		190,376.24	5,647,250.00	2866.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			255,376.24	5,689,750.00	2128.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			573,189.76	(5,324,750.00)	-1029.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	6,570.00	New
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,000.00)	(8,430.00)	-43.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			558,189.76	(5,333,180.00)	-1055.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,873,955.42	6,432,145.18	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,873,955.42	6,432,145.18	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,873,955.42	6,432,145.18	9.5%
2) Ending Balance, June 30 (E + F1e)			6,432,145.18	1,098,965.18	-82.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	750,000.00	1,090,000.00	45.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,682,145.18	8,965.18	-99.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	750,000.00	1,090,000.00
Total, Restricted Balance		750,000.00	1,090,000.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,662.41	85,000.00	-66.6%
5) TOTAL, REVENUES			254,662.41	85,000.00	-66.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,178.77	26,500.00	-22.5%
5) Services and Other Operating Expenditures		5000-5999	200,715.15	164,263.24	-18.2%
6) Capital Outlay		6000-6999	48,960.63	7,493,577.11	15205.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			283,854.55	7,684,340.35	2607.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,192.14)	(7,599,340.35)	25932.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	21,351.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	21,351.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,192.14)	(7,577,989.35)	25859.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,472,249.34	18,443,057.20	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,472,249.34	18,443,057.20	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,472,249.34	18,443,057.20	-0.2%
2) Ending Balance, June 30 (E + F1e)			18,443,057.20	10,865,067.85	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,892,696.44	4,314,707.09	-63.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,550,360.76	6,550,360.76	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	254,662.41	85,000.00	-66.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,662.41	85,000.00	-66.6%
TOTAL, REVENUES			254,662.41	85,000.00	-66.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	24,500.00	226.7%
Noncapitalized Equipment		4400	26,678.77	2,000.00	-92.5%
TOTAL, BOOKS AND SUPPLIES			34,178.77	26,500.00	-22.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	275.00	275.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,916.83	237.56	-91.9%
Professional/Consulting Services and Operating Expenditures		5800	197,523.32	163,750.68	-17.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,715.15	164,263.24	-18.2%
CAPITAL OUTLAY					
Land		6100	0.00	2,718,671.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,960.63	4,772,906.11	9648.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,960.63	7,493,577.11	15205.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			283,854.55	7,684,340.35	2607.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	21,351.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	21,351.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	21,351.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,662.41	85,000.00	-66.6%
5) TOTAL, REVENUES			254,662.41	85,000.00	-66.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		283,854.55	7,684,340.35	2607.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			283,854.55	7,684,340.35	2607.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(29,192.14)	(7,599,340.35)	25932.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	21,351.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	21,351.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,192.14)	(7,577,989.35)	25859.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,472,249.34	18,443,057.20	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,472,249.34	18,443,057.20	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,472,249.34	18,443,057.20	-0.2%
2) Ending Balance, June 30 (E + F1e)			18,443,057.20	10,865,067.85	-41.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,892,696.44	4,314,707.09	-63.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,550,360.76	6,550,360.76	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
7710	State School Facilities Projects	11,892,696.44	4,314,707.09
Total, Restricted Balance		11,892,696.44	4,314,707.09

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	465,499.00	434,000.00	-6.8%
5) TOTAL, REVENUES			465,499.00	434,000.00	-6.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	74,571.00	39,234.65	-47.4%
5) Services and Other Operating Expenditures		5000-5999	335,972.07	442,330.61	31.7%
6) Capital Outlay		6000-6999	117,976.28	2,782,882.99	2258.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,527,816.00	2,599,460.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,056,335.35	5,863,908.25	91.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,590,836.35)	(5,429,908.25)	109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,004,927.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,004,927.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,590,836.35)	(3,424,981.25)	32.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,568,567.05	4,977,730.70	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,568,567.05	4,977,730.70	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,568,567.05	4,977,730.70	-34.2%
2) Ending Balance, June 30 (E + F1e)			4,977,730.70	1,552,749.45	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,542,058.05	1,542,058.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,435,672.65	10,691.40	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	380,499.00	419,000.00	10.1%
Interest		8660	85,000.00	15,000.00	-82.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			465,499.00	434,000.00	-6.8%
TOTAL, REVENUES			465,499.00	434,000.00	-6.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	74,571.00	39,234.65	-47.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,571.00	39,234.65	-47.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,128.61	136,363.56	48.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	15,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	243,843.46	290,967.05	19.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			335,972.07	442,330.61	31.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	117,976.28	2,782,882.99	2258.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,976.28	2,782,882.99	2258.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,027,816.00	999,460.00	-2.8%
Other Debt Service - Principal		7439	1,500,000.00	1,600,000.00	6.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,527,816.00	2,599,460.00	2.8%
TOTAL, EXPENDITURES			3,056,335.35	5,863,908.25	91.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	2,000,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	4,927.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,004,927.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,004,927.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	465,499.00	434,000.00	-6.8%
5) TOTAL, REVENUES			465,499.00	434,000.00	-6.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		528,519.35	3,264,448.25	517.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,527,816.00	2,599,460.00	2.8%
10) TOTAL, EXPENDITURES			3,056,335.35	5,863,908.25	91.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,590,836.35)	(5,429,908.25)	109.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,004,927.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,004,927.00	New

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,590,836.35)	(3,424,981.25)	32.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,568,567.05	4,977,730.70	-34.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,568,567.05	4,977,730.70	-34.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,568,567.05	4,977,730.70	-34.2%
2) Ending Balance, June 30 (E + F1e)			4,977,730.70	1,552,749.45	-68.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,542,058.05	1,542,058.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,435,672.65	10,691.40	-99.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	1,542,058.05	1,542,058.05
Total, Restricted Balance		1,542,058.05	1,542,058.05

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,504,865.00	30,321,131.07	-0.6%
5) TOTAL, REVENUES			30,504,865.00	30,321,131.07	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	231,917.73	423,141.06	82.5%
3) Employee Benefits		3000-3999	99,182.86	202,769.62	104.4%
4) Books and Supplies		4000-4999	12,685.75	102,226.29	705.8%
5) Services and Other Operating Expenditures		5000-5999	439,789.25	398,698.12	-9.3%
6) Capital Outlay		6000-6999	10,789,161.14	23,476,248.74	117.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,058,529.76	11,759,725.01	-2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,631,266.49	36,362,808.84	53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,873,598.51	(6,041,677.77)	-187.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	189,995.00	144,352.00	-24.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			189,995.00	144,352.00	-24.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,063,593.51	(5,897,325.77)	-183.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,394,461.03	170,674,509.61	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,394,461.03	170,674,509.61	5.1%
d) Other Restatements		9795	1,216,455.07	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,610,916.10	170,674,509.61	4.3%
2) Ending Balance, June 30 (E + F1e)			170,674,509.61	164,777,183.84	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	170,674,509.61	164,777,183.84	-3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	28,579,865.00	29,473,171.07	3.1%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	175,000.00	114,000.00	-34.9%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,750,000.00	733,960.00	-58.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,504,865.00	30,321,131.07	-0.6%
TOTAL, REVENUES			30,504,865.00	30,321,131.07	-0.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	118,390.57	196,431.98	65.9%
Clerical, Technical and Office Salaries		2400	113,527.16	226,709.08	99.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			231,917.73	423,141.06	82.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,800.14	87,586.01	91.2%
OASDI/Medicare/Alternative		3301-3302	17,832.20	32,370.25	81.5%
Health and Welfare Benefits		3401-3402	30,915.50	74,816.00	142.0%
Unemployment Insurance		3501-3502	162.30	211.57	30.4%
Workers' Compensation		3601-3602	4,472.72	7,785.79	74.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			99,182.86	202,769.62	104.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,014.58	New
Noncapitalized Equipment		4400	12,685.75	97,211.71	666.3%
TOTAL, BOOKS AND SUPPLIES			12,685.75	102,226.29	705.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,184.61	27,847.69	-60.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(94,146.19)	142,035.78	-250.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	463,750.83	228,814.65	-50.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			439,789.25	398,698.12	-9.3%
CAPITAL OUTLAY					
Land		6100	0.00	35,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,789,161.14	22,916,248.74	112.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	525,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,789,161.14	23,476,248.74	117.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	3,563,529.09	3,149,725.01	-11.6%
Other Debt Service - Principal		7439	8,495,000.67	8,610,000.00	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,058,529.76	11,759,725.01	-2.5%
TOTAL, EXPENDITURES			23,631,266.49	36,362,808.84	53.9%

Description Resource Codes Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	189,995.00	144,352.00	-24.0%
(a) TOTAL, INTERFUND TRANSFERS IN	189,995.00	144,352.00	-24.0%
INTERFUND TRANSFERS OUT			
To: State School Building Fund/ County School Facilities Fund 7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out 7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			189,995.00	144,352.00	-24.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,504,865.00	30,321,131.07	-0.6%
5) TOTAL, REVENUES			30,504,865.00	30,321,131.07	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,572,736.73	24,603,083.83	112.6%
9) Other Outgo	9000-9999	Except 7600-7699	12,058,529.76	11,759,725.01	-2.5%
10) TOTAL, EXPENDITURES			23,631,266.49	36,362,808.84	53.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,873,598.51	(6,041,677.77)	-187.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	189,995.00	144,352.00	-24.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			189,995.00	144,352.00	-24.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,063,593.51	(5,897,325.77)	-183.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,394,461.03	170,674,509.61	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,394,461.03	170,674,509.61	5.1%
d) Other Restatements		9795	1,216,455.07	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,610,916.10	170,674,509.61	4.3%
2) Ending Balance, June 30 (E + F1e)			170,674,509.61	164,777,183.84	-3.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	170,674,509.61	164,777,183.84	-3.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,008,493.50	24,008,493.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,008,493.50	24,008,493.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,008,493.50	24,008,493.50	0.0%
2) Ending Balance, June 30 (E + F1e)			24,008,493.50	24,008,493.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,008,493.50	24,008,493.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,008,493.50	24,008,493.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,008,493.50	24,008,493.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,008,493.50	24,008,493.50	0.0%
2) Ending Balance, June 30 (E + F1e)			24,008,493.50	24,008,493.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,008,493.50	24,008,493.50	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	75.00	-25.0%
5) TOTAL, REVENUES			100.00	75.00	-25.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	75.00	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100.00	75.00	-25.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,316.20	13,416.20	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,316.20	13,416.20	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,316.20	13,416.20	0.8%
2) Ending Net Position, June 30 (E + F1e)			13,416.20	13,491.20	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,416.20	13,491.20	0.6%

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100.00	75.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	75.00	-25.0%
TOTAL, REVENUES			100.00	75.00	-25.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	75.00	-25.0%
5) TOTAL, REVENUES			100.00	75.00	-25.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			100.00	75.00	-25.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100.00	75.00	-25.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	13,316.20	13,416.20	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,316.20	13,416.20	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,316.20	13,416.20	0.8%
2) Ending Net Position, June 30 (E + F1e)			13,416.20	13,491.20	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,416.20	13,491.20	0.6%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year.~~ The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: schoolboard.sweetwaterschools.org/agendas-and-minutes

Date: June 18, 2020

Adoption Date: June 22, 2020

Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

schoolboard.sweetwaterschools.org/agendas-and-

Place: minutes/

Date: June 8, 2020

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Nancy Picone

Telephone: 619.585.6081

Title: Director of Fiscal Services

E-mail: nancy.picone@sweetwaterschools.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Dec 15, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(☐) Our district is self-insured for workers' compensation claims as defined in Education Code
Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(☒) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:

(☐) This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Jenny Salkeld, PhD

Title: Chief Financial Officer

Telephone: 619.691.5500

E-mail: jenny.salkeld@sweetwaterschools.org

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	355,204,544.00	-1.52%	349,798,045.00	-1.23%	345,497,229.00
2. Federal Revenues	8100-8299	1,460,000.00	0.00%	1,460,000.00	0.00%	1,460,000.00
3. Other State Revenues	8300-8599	7,320,686.00	-1.72%	7,194,547.00	-0.94%	7,126,758.00
4. Other Local Revenues	8600-8799	3,057,812.00	47.67%	4,515,446.00	14.18%	5,155,643.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(74,665,198.12)	6.41%	(79,450,562.00)	4.42%	(82,959,529.00)
6. Total (Sum lines A1 thru A5c)		292,396,343.88	-3.03%	283,535,976.00	-2.55%	276,298,601.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				160,078,647.23		162,079,630.23
b. Step & Column Adjustment				2,000,983.00		2,025,995.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	160,078,647.23	1.25%	162,079,630.23	1.25%	164,105,625.23
2. Classified Salaries						
a. Base Salaries				44,635,792.91		44,998,458.91
b. Step & Column Adjustment				362,666.00		365,612.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,635,792.91	0.81%	44,998,458.91	0.81%	45,364,070.91
3. Employee Benefits	3000-3999	77,232,622.83	2.44%	79,118,403.00	7.58%	85,112,540.00
4. Books and Supplies	4000-4999	5,658,829.62	1.73%	5,756,734.00	2.12%	5,878,770.00
5. Services and Other Operating Expenditures	5000-5999	28,527,176.73	5.24%	30,020,690.00	-1.21%	29,657,136.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,312,221.20	73.31%	7,473,412.00	-81.94%	1,349,859.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,113,485.12)	2.48%	(2,165,899.00)	3.26%	(2,236,508.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,187,200.00	-8.10%	2,010,000.00	0.00%	2,010,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		320,519,005.40	2.74%	329,291,429.14	0.59%	331,241,493.14
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(28,122,661.52)		(45,755,453.14)		(54,942,892.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,238,442.61		(26,884,218.91)		(72,639,672.05)
2. Ending Fund Balance (Sum lines C and D1)		(26,884,218.91)		(72,639,672.05)		(127,582,564.19)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,448,855.00		1,448,855.00		1,448,855.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,346,741.00		9,667,565.00		9,774,481.00
2. Unassigned/Unappropriated	9790	(42,679,814.91)		(83,756,092.05)		(138,805,900.19)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(26,884,218.91)		(72,639,672.05)		(127,582,564.19)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,346,741.00		9,667,565.00		9,774,481.00
c. Unassigned/Unappropriated	9790	(42,679,814.91)		(83,756,092.05)		(138,805,900.19)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	(0.23)				
3. Total Available Reserves (Sum lines E1a thru E2c)		(33,333,074.14)		(74,088,527.05)		(129,031,419.19)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,229,014.00	2.00%	2,273,594.00	2.00%	2,319,066.00
2. Federal Revenues	8100-8299	20,990,916.29	0.00%	20,990,916.00	0.00%	20,990,916.00
3. Other State Revenues	8300-8599	29,185,870.48	0.41%	29,304,753.00	0.41%	29,426,013.00
4. Other Local Revenues	8600-8799	20,616,361.49	2.80%	21,193,620.00	2.80%	21,787,041.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	74,665,198.12	6.41%	79,450,562.00	4.42%	82,959,529.00
6. Total (Sum lines A1 thru A5c)		147,687,360.38	3.74%	153,213,445.00	2.79%	157,482,565.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				43,274,712.30		43,815,646.30
b. Step & Column Adjustment				540,934.00		547,696.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,274,712.30	1.25%	43,815,646.30	1.25%	44,363,342.30
2. Classified Salaries						
a. Base Salaries				29,247,032.94		29,612,621.17
b. Step & Column Adjustment				365,588.23		370,159.09
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,247,032.94	1.25%	29,612,621.17	1.25%	29,982,780.26
3. Employee Benefits	3000-3999	50,269,557.50	-0.71%	49,914,518.00	4.37%	52,097,463.00
4. Books and Supplies	4000-4999	8,937,814.79	12.92%	10,092,440.73	2.12%	10,306,396.44
5. Services and Other Operating Expenditures	5000-5999	12,575,903.71	43.70%	18,071,716.00	0.18%	18,103,854.00
6. Capital Outlay	6000-6999	58,985.00	1.73%	60,005.00	2.12%	61,278.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,029,736.00	2.96%	1,060,262.00	0.00%	1,060,262.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,424,284.12	2.48%	1,459,606.00	3.26%	1,507,189.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		146,818,026.36	4.95%	154,086,815.20	2.20%	157,482,565.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		869,334.02		(873,370.20)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,036.18		873,370.20		0.00
2. Ending Fund Balance (Sum lines C and D1)		873,370.20		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	873,372.52		2,606,828.23		4,793,216.55
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.32)		(2,606,828.23)		(4,793,216.55)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		873,370.20		0.00		0.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	357,433,558.00	-1.50%	352,071,639.00	-1.21%	347,816,295.00
2. Federal Revenues	8100-8299	22,450,916.29	0.00%	22,450,916.00	0.00%	22,450,916.00
3. Other State Revenues	8300-8599	36,506,556.48	-0.02%	36,499,300.00	0.15%	36,552,771.00
4. Other Local Revenues	8600-8799	23,674,173.49	8.60%	25,709,066.00	4.80%	26,942,684.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		440,083,704.26	-0.76%	436,749,421.00	-0.68%	433,781,166.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				203,353,359.53		205,895,276.53
b. Step & Column Adjustment				2,541,917.00		2,573,691.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	203,353,359.53	1.25%	205,895,276.53	1.25%	208,468,967.53
2. Classified Salaries						
a. Base Salaries				73,882,825.85		74,611,080.08
b. Step & Column Adjustment				728,254.23		735,771.09
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,882,825.85	0.99%	74,611,080.08	0.99%	75,346,851.17
3. Employee Benefits	3000-3999	127,502,180.33	1.20%	129,032,921.00	6.34%	137,210,003.00
4. Books and Supplies	4000-4999	14,596,644.41	8.58%	15,849,174.73	2.12%	16,185,166.44
5. Services and Other Operating Expenditures	5000-5999	41,103,080.44	17.00%	48,092,406.00	-0.69%	47,760,990.00
6. Capital Outlay	6000-6999	58,985.00	1.73%	60,005.00	2.12%	61,278.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,341,957.20	59.75%	8,533,674.00	-71.76%	2,410,121.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(689,201.00)	2.48%	(706,293.00)	3.26%	(729,319.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,187,200.00	-8.10%	2,010,000.00	0.00%	2,010,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		467,337,031.76	3.43%	483,378,244.34	1.11%	488,724,058.14
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(27,253,327.50)		(46,628,823.34)		(54,942,892.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,242,478.79		(26,010,848.71)		(72,639,672.05)
2. Ending Fund Balance (Sum lines C and D1)		(26,010,848.71)		(72,639,672.05)		(127,582,564.19)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	6,448,855.00		1,448,855.00		1,448,855.00
b. Restricted	9740	873,372.52		2,606,828.23		4,793,216.55
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,346,741.00		9,667,565.00		9,774,481.00
2. Unassigned/Unappropriated	9790	(42,679,817.23)		(86,362,920.28)		(143,599,116.74)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		(26,010,848.71)		(72,639,672.05)		(127,582,564.19)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,346,741.00		9,667,565.00		9,774,481.00
c. Unassigned/Unappropriated	9790	(42,679,814.91)		(83,756,092.05)		(138,805,900.19)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.32)		(2,606,828.23)		(4,793,216.55)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	(0.23)		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		(33,333,076.46)		(76,695,355.28)		(133,824,635.74)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		-7.13%		-15.87%		-27.38%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		35,324.00		34,850.00		34,500.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		467,337,031.76		483,378,244.34		488,724,058.14
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		467,337,031.76		483,378,244.34		488,724,058.14
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,346,740.64		9,667,564.89		9,774,481.16
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,346,740.64		9,667,564.89		9,774,481.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		NO		NO

Sweetwater Union High School District
Multi-Year Projections - Assumptions
2020-21 Budget Development (Budget Adoption)

REVENUE ASSUMPTIONS	Rate	2020-21	2021-22	2022-23
Description				
LCFF Funding Formula				
Unrestricted		355,204,544	349,277,892	345,497,229
Restricted		2,000,000	2,000,000	2,000,000
LCAP		49,792,770	48,757,719	47,711,356
District Enrollment		37,468	37,068	36,668
Funded LCFF ADA 7-8		10,530	10,200	9,950
Funded LCFF ADA 9-12		25,277	25,000	24,900
Funded LCFF ADA Non Public Schools		85	85	85
Total Funded LCFF ADA 7-12		35,893	35,285	34,935
Unduplicated % (Single Year)		63.10%	62.43%	61.75%
Unduplicated % (3 Year Rolling Average)		62.83%	62.72%	62.43%
COLA (Department of Finance)		0.00%	2.48%	3.26%
Federal		\$ 1,460,000	\$ 1,460,000	\$ 1,460,000
Other State				
Mandated Cost Reimbursement (7-8)		\$ 32.18	\$ 32.18	\$ 32.18
		\$ 328,236	\$ 320,191	\$ 312,146
Mandated Cost Reimbursement (9-12)		\$ 61.94	\$ 61.94	\$ 61.94
		\$ 1,548,500	\$ 1,542,306	\$ 1,536,112
Lottery (GFU \$153; GFR \$54)				
General Fund Unrestricted	\$ 153	\$ 5,385,600	\$ 5,332,050	\$ 5,278,500
General Fund Restricted	\$ 54	\$ 1,900,800	\$ 1,881,900	\$ 1,863,000
Total Other State Unrestricted		\$ 7,262,336	\$ 7,194,547	\$ 7,126,758
Local: Interest		2.015%	2.015%	2.015%
Transfers In		\$ 18,500	\$ 18,500	\$ 18,500

EXPENSE ASSUMPTIONS	2020-21	2021-22	2022-23
Description			
Salaries			
Step and Column: Certificated	2.00%	2.00%	2.00%
Step and Column: Classified	1.30%	1.30%	1.30%
STRS	16.15%	16.02%	18.10%
PERS	20.70%	22.84%	25.50%
Health and Welfare Premiums	\$ 11,200	\$ 11,424	\$ 11,652
Materials and Supplies (Consumer Price Index)	0.62%	1.73%	2.12%
Contracted Services (Consumer Price Index)	0.62%	1.73%	2.12%
Utilities	\$ 10,600,000	\$ 10,783,380	\$ 11,011,988
Interest on County of San Diego Treasurer Loan	\$ 667,723	\$ 668,000	\$ 668,000
Implemented Board Solutions/Budget Deficit			
Transfers Out			
Cafeteria	\$ 10,000	\$ 10,000	\$ 10,000
Interest on Borrowings Fund 49	\$ -	\$ -	\$ -
Interest on Borrowings Fund 35	\$ 1,478	\$ -	\$ -
Special Capital Debt Service	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Contributions			
Special Education	\$ 58,244,381	\$ 61,160,000	\$ 64,220,000
Career Technical Education	\$ 1,935,662	\$ 3,000,000	\$ 3,000,000
Routine Restricted Maintenance (RRM)	\$ 14,160,155	\$ 14,965,562	\$ 15,414,529
Medi-Cal & Other	\$ 325,000	\$ 325,000	\$ 325,000
Total Contributions	\$ 74,665,198	\$ 79,450,562	\$ 82,959,529

RESERVE ASSUMPTIONS	2020-21	2021-22	2022-23
Description			
Economic Uncertainties 2%	\$ 9,346,741	\$ 9,667,565	\$ 9,774,481
School Site Carry Over	\$ 200,000	\$ 200,000	\$ 200,000
Qualified Zone Academy Bond	\$ 5,000,000	\$ -	\$ -
Prepaid Expenses	\$ 600,000	\$ 600,000	\$ 600,000
Transportation Inventory	\$ 500,000	\$ 500,000	\$ 500,000
Revolving Cash Funds	\$ 148,855	\$ 148,855	\$ 148,855

Actuals to end of the month of:

USER INPUT AREA	
2020-21 BUDGET	1,195,340

Actuals to end of the month of:

Prepared by Finance
Last Updated 6/18/2020-8:55 AM
Printed: 6/18/2020 - 8:55 AM

Temporary Loans and Interest paid
As of May 31, 2020

Fund	Date of Loan	Borrowed From	Loan Amount	Date Paid	Amount Liquidated	Interest Due	Interest Rate
01	Beg. Balance	Fund 49	\$ 12,000,000				
01	7/15/2019	Fund 49	\$ 27,500,000				
01		Fund 49		7/30/2019	\$ 27,500,000	\$ 93,060	0.5645587%
01	12/17/2019	Fund 35	\$ 5,400,000				1st Qtr Int Jul-Sept
01		Fund 35		1/10/2020	\$ 5,400,000	\$ 68,209	0.5295588%
01		Fund 49		1/29/2020	\$ 4,000,000		2nd Qtr Int Oct-Dec
01		Fund 49		3/26/2020	\$ 4,000,000		
01		Fund 49		4/20/2020	\$ 4,000,000		

Total Temporary Loans for FD 01*	\$ 44,900,000
Total of Liquidated Loans	\$ 44,900,000
Net Temporary Loan Outstanding	\$ -

Fund	Date of Loan	Borrowed From	Loan Amount	Date Paid	Amount Liquidated	Interest Due	Interest Rate
11	Beg. Balance						
11	11/7/2019	Fund 01	\$ 750,000			\$ 3,281	0.5295588%
11	12/11/2019	Fund 01	\$ 750,000				2nd Qtr Int Oct-Dec
11				1/6/2020	\$ 1,500,000		

Total Temporary Loans for FD 11*	\$ 1,500,000
Total of Liquidated Loans	\$ 1,500,000
Net Temporary Loan Outstanding	\$ -

Fund Descriptions
FD 01 - General FD
FD 11 - Adult ED
FD 13 - Nutrition Services
FD 35 - State School Facilities
FD 49 - CFDs

* Includes Beginning Balance

Temporary Loans and Interest paid
As of May 31, 2020

Fund	Date of Loan	Borrowed From	Loan Amount	Date Paid	Amount Liquidated	Interest Due**	Interest Rate
13	Beg. Balance	Fund 01	\$ 3,485,000			\$ 19,675	0.5645587%
13				10/8/2019	\$ 100,000		1st Qtr Int Jul-Sept
13				11/18/2019	\$ 100,000		
13				1/29/2020	\$ 100,000	\$ 17,770	0.5295588%
13				2/21/2020	\$ 100,000		2nd Qtr Int Oct-Dec
13				4/20/2020	\$ 100,000		

Total Temporary Loans for FD 13*	\$ 3,485,000
Total of Liquidated Loans	\$ 500,000
Net Temporary Loan Outstanding	\$ 2,985,000

Loans Due to FD 01	\$ 2,985,000
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Fund	Date of Loan	Loaned To	Loan Amount	Date Paid	Amount Liquidated	Interest Due**	Interest Rate
01	Beg. Balance	Fund 13	\$ 3,485,000			\$ 19,675	0.5645587%
01		Fund 13		10/8/2019	\$ 100,000		1st Qtr Int Jul-Sept
01	11/7/2019	Fund 11	\$ 750,000				
01		Fund 13		11/18/2019	\$ 100,000	\$ 21,051	0.5295588%
01	12/17/2019	Fund 11	\$ 750,000				2nd Qtr Int Oct-Dec
01		Fund 11		1/6/2020	\$ 1,500,000		
01		Fund 13		1/29/2020	\$ 100,000		
01		Fund 13		2/21/2020	\$ 100,000		
01		Fund 13		4/20/2020	\$ 100,000		

Total Temporary Loans for FD 01*	\$ 4,985,000
Total of Liquidated Loans	\$ 2,000,000
Net Temporary Loan Outstanding	\$ 2,985,000

Loans Due From FD 13	\$ 2,985,000
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* Includes Beginning Balance

**Interest from fund 13 is waived since borrowed from General Fund

Fund Descriptions
FD 01 - General FD
FD 11 - Adult ED
FD 13 - Nutrition Services
FD 35 - State School Facilities
FD 49 - CFDs

Temporary Loans and Interest paid
As of May 31, 2020

Fund	Date	Loaned To	Loan Amount	Date Paid	Amount Liquidated	Interest Due	Interest Rate
35	Beg. Balance	Fund 01	\$ -				
35	12/17/2019	Fund 01	\$ 5,400,000				
35				1/10/2020	\$ 5,400,000	\$ 4,622	0.5295588%
							2nd Qtr Int Oct-Dec

Total Temporary Loans from FD 49*	\$ 5,400,000
Total of Liquidated Loans	\$ 5,400,000
Net Temporary Loan Outstanding	\$ -

Fund	Date	Loaned To	Loan Amount	Date Paid	Amount Liquidated	Interest Due	Interest Rate
49	Beg. Balance	Fund 01	\$ 12,000,000				
49		Fund 01	\$ 27,500,000				
49				7/30/2019	\$ 27,500,000	\$ 93,060	0.5645587%
49				1/29/2020	\$ 4,000,000		1st Qtr Int Jul-Sept
49						\$ 63,547	0.5295588%
49				3/26/2020	\$ 4,000,000		2nd Qtr Int Oct-Dec
49				4/20/2020	\$ 4,000,000		

Total Temporary Loans from FD 49*	\$ 39,500,000
Total of Liquidated Loans	\$ 39,500,000
Net Temporary Loan Outstanding	\$ -

Fund Descriptions
FD 01 - General FD
FD 11 - Adult ED
FD 13 - Nutrition Services
FD 35 - State School Facilities
FD 49 - CFDs

* Includes Beginning Balance

Temporary Loans and Interest paid
As of May 31, 2020

Fund	Date	Borrowed From	Loan Amount	Date Paid	Amount Liquidated	Interest Paid	Date Paid
	Beg. Balance		\$ -			\$ 10,488	8/26/2019
01	7/26/2019	County Treasury	\$ 27,500,000			\$ 94,097	9/24/2019
01	8/6/2019	County Treasury	\$ 27,200,000			\$ 97,928	10/8/2019
01				8/13/2019	\$ 1,390,416	\$ 95,822	11/18/2019
01				9/9/2019	\$ 508,552	\$ 93,057	12/17/2019
01				10/8/2019	\$ 1,045,050	\$ 82,810	1/23/2020
01				11/8/2019	\$ 3,119,367	\$ 57,744	2/18/2020
01	11/27/2019	County Treasury	\$ 18,732,969			\$ 40,853	3/20/2020
01				12/10/2019	\$ 28,558,307	\$ 36,645	4/15/2020
01				1/21/2020	\$ 14,522,706		
01				2/25/2020	\$ 2,162,032		
01				4/7/2020	\$ 18,502,312		
01				4/27/2020	\$ 3,624,226		

Total Temporary Loans from CO Treasury

\$ 73,432,969

Total of Liquidated Loans

\$ 73,432,969

Net Temporary Loan Outstanding

\$ -

Total Interest Paid

\$ 609,444

Fund Descriptions

FD 01 - General FD

FD 11 - Adult ED

FD 13 - Nutrition Services

FD 35 - State School Facilities

FD 49 - CFDs

Financial Report June 2020

LONG-TERM DEBT OBLIGATIONS SUMMARY OF OUTSTANDING PRINCIPAL DEBT									
GENERAL OBLIGATION BONDS									
Issue	Dated Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 6/30/2020	Next Call Date
Prop BB									
G.O. Bonds 2000 Series C	10/21/2004	96,999,415.00	11 years	Aug. 2026	4.40-5.32%	-	Aug. 1	18,969,333.65	CABs not callable
G.O. Refunding Bonds 2011 Series	12/14/2011	23,835,000.00	14 years	Aug. 2025	3.390039%	Feb. 1	Aug. 1	11,385,000.00	Not callable
G.O. Refunding Bonds 2014 Series	7/30/2014	82,270,000.00	15 years	Aug. 2029	3.44-5.27%	Feb. 1	Aug. 1	75,210,000.00	08/01/2024 @ 100 any date
		203,104,415.00						105,564,333.65	
Prop O									
G.O. Refunding Bonds 2016 Series	3/24/2016	168,710,000.00	31 years	Aug. 2047	4.00-5.00%	Feb. 1	Aug. 1	167,515,000.00	02/01/2026 @ 100 any date
G.O. Bonds 2006 Election, Series 2016B	3/24/2016	97,000,000.00	24 years	Aug. 2040	2.00-3.375%	Feb. 1	Aug. 1	94,680,000.00	02/01/2026 @ 100 any date
G.O. Bonds 2000 Series 2018C	4/18/2018	28,000,000.00	30 years	Aug. 2047	4.260-5.270%	Feb. 1	Aug. 1	28,000,000.00	08/01/2028 @ 100 any date
		293,710,000.00						290,195,000.00	
LEASE AND CFD-BACKED DEBT									
Issue	Dated Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 6/30/2020	Next Call Date
QZAB									
Qualified Zone Academy Bonds 2005	8/1/2005	5,000,000.00	15 years	Sep. 2021	-	-	Sep. 29, 2021	5,000,000.00	Not callable
Qualified Zone Academy Bonds 2010	4/1/2010	5,000,000.00	15 years	Apr. 2025	2.30%	Oct. 15	Apr. 1	1,860,000.00	Not callable
		10,000,000.00						6,860,000.00	
Special Tax Revenue Bonds (CFD) [a]									
2013 Refunding Revenue Bond	10/30/2013	72,140,000.00	14 years	Sept. 2027	3.00-5.00%	Mar. 1	Sept. 1	44,010,000.00	09/01/2023 @ 100 any date
		72,140,000.00						44,010,000.00	
Certificates of Participation (CFD)									
2017 Refunding Revenue Bond	2/23/2017	35,515,000.00	13 years	Sept. 2029	2.00-5.00%	Mar. 1	Sept. 1	25,545,000.00	09/01/2027 @ 100 any date
		35,515,000.00						25,545,000.00	
Lease Revenue Refunding Bonds (Federally Taxable) [a]									
Series 2016	11/8/2016	35,690,000.00	19 years	Oct. 2035	1.230-3.955%	Apr. 1	Oct. 1	31,200,000.00	04/01/2026 @ 100 any date
		35,690,000.00						31,200,000.00	
Capital Leases									
Lenovo Financial Services: Schedule 1268905	8/30/2016	8,105,141.10	4 Years	Aug. 2019	1.35%	-	Inv Date Jun. 06/Due Date Aug. 30	-	Last Payment 09/09/2019
Lenovo Financial Services: Schedule 1381979	12/27/2016	3,709,834.06	4 Years	Dec. 2019	1.35%	-	Inv Date Nov. 03/Due Date Jan. 27	-	Last Payment 01/27/2020
Lenovo Financial Services: Schedule 1437045	7/13/2017	1,343,457.56	4 Years	Jul. 2020	1.35%	-	Inv Date Apr. 19/Due Date Jul. 13	337,355.47	Last Payment 07/01/2020
Lenovo Financial Services: Schedule 1443596	7/13/2017	5,848,073.42	4 Years	Jul. 2020	1.35%	-	Inv Date Apr. 19/Due Date Jul. 13	1,468,509.01	Last Payment 07/01/2020
Lenovo Financial Services: Schedule 1490965	6/14/2018	5,375,570.51	4 Years	Jul. 2021	1.35%	-	Inv Date Jun 24/Due Date Jul. 14	2,687,677.37	
Apple Inc: Schedule No. 4	4/27/2017	3,105,563.69	4 Years	Apr. 2020	1.48%	-	Apr. 27	-	Last Payment 04/27/2020
Apple Inc: Schedule No. 5	6/25/2018	2,848,982.50	4 Years	Jun. 2021	1.35%	-	Jun. 25	715,407.65	Last Payment 06/25/2021
TFC Leasing, Inc.	9/16/2015	77,430.49	6 Years	Dec. 2020	4.01%	-	Monthly	8,430.73	
		30,414,053.34						5,217,380.23	
EARLY RETIREMENT PLAN DEBT									
Issue	Dated Date	Original Principal	Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 6/30/2020	Next Call Date
PARS 403(b) Supplemental Early Retirement Plan (SERP)									
Supplemental Early Retirement Plan	5/6/2019	19,044,019.25	6 years	Jul. 2023	-	-	Jul. 10	15,235,215.40	n/a
		19,044,019.25						15,235,215.40	
OTHER LONG TERM DEBT									
Issue	Dated Date	Original Principal	Bond Term	Maturity Date	Interest Rate	Pmt Date Interest	Pmt Date Principal & Interest	Outstanding as of 6/30/2020	Next Call Date
CDE/SUHSU Claim Adjustment Agreement									
Claim Adjustment - Nutrition Services	6/30/2019	755,616.00	5 years	Jul. 2024	-	-	Jul. 30	676,631.00	n/a
		755,616.00						676,631.00	
Grand Total of Outstanding Principal Debt		700,373,103.59						524,503,560.28	

[a] Issued by Sweetwater UHSD Public Financing Authority

Prepared by Finance: 06/02/2020

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,923.31	35,923.31	36,930.49	35,324.00	35,324.00	35,807.55
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,923.31	35,923.31	36,930.49	35,324.00	35,324.00	35,807.55
5. District Funded County Program ADA						
a. County Community Schools	22.51	25.52	25.52	30.00	30.00	30.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	22.51	25.52	25.52	30.00	30.00	30.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	35,945.82	35,948.83	36,956.01	35,354.00	35,354.00	35,837.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	212,268,236.85	301	0.00	303	212,268,236.85	305	4,961,502.98		307	207,306,733.87	309
2000 - Classified Salaries	74,218,721.55	311	127,396.52	313	74,091,325.03	315	5,495,685.10		317	68,595,639.93	319
3000 - Employee Benefits	135,765,919.80	321	2,185,600.33	323	133,580,319.47	325	4,284,873.80		327	129,295,445.67	329
4000 - Books, Supplies Equip Replace. (6500)	17,878,234.29	331	0.00	333	17,878,234.29	335	5,220,531.36		337	12,657,702.93	339
5000 - Services. . . & 7300 - Indirect Costs	42,738,488.66	341	0.00	343	42,738,488.66	345	10,048,870.53		347	32,689,618.13	349
TOTAL					480,556,604.30	365	TOTAL			450,545,140.53	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	159,055,112.82	375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,836,542.33	380
3. STRS.	3101 & 3102	53,715,931.90	382
4. PERS.	3201 & 3202	4,168,973.89	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,262,363.38	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	27,369,411.16	385
7. Unemployment Insurance.	3501 & 3502	95,742.37	390
8. Workers' Compensation Insurance.	3601 & 3602	3,409,558.09	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,452,671.24	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		273,366,307.18	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		698,580.27	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		272,667,726.91	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.52%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	60.52%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	450,545,140.53
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	203,353,359.53	301	0.00	303	203,353,359.53	305	4,550,309.14		307	198,803,050.39	309
2000 - Classified Salaries	73,882,825.85	311	111,829.20	313	73,770,996.65	315	5,312,097.60		317	68,458,899.05	319
3000 - Employee Benefits	127,502,180.33	321	3,191,362.41	323	124,310,817.92	325	4,167,725.34		327	120,143,092.58	329
4000 - Books, Supplies Equip Replace. (6500)	14,596,644.41	331	0.00	333	14,596,644.41	335	2,403,230.09		337	12,193,414.32	339
5000 - Services. . . & 7300 - Indirect Costs	40,413,879.44	341	0.00	343	40,413,879.44	345	8,821,524.41		347	31,592,355.03	349
TOTAL					456,445,697.95	365	TOTAL			431,190,811.37	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	158,962,477.99	375
2. Salaries of Instructional Aides Per EC 41011.	2100	18,494,930.23	380
3. STRS.	3101 & 3102	47,326,437.58	382
4. PERS.	3201 & 3202	3,892,765.07	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,799,087.91	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	22,575,792.79	385
7. Unemployment Insurance.	3501 & 3502	89,191.21	390
8. Workers' Compensation Insurance.	3601 & 3602	3,282,949.19	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	2,452,671.24	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		260,876,303.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		400,465.97	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		260,475,837.24	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	60.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	431,190,811.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	489,974,992.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,917,694.01
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	184,779.95
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	49,725.64
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	6,047,444.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	199,438.20
6. All Other Financing Uses	All	9100	7699	136.50
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,481,524.29
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				459,575,774.19

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		35,948.83
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,784.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	447,459,371.64	12,141.12
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	447,459,371.64	12,141.12
B. Required effort (Line A.2 times 90%)	402,713,434.48	10,927.01
C. Current year expenditures (Line I.E and Line II.B)	459,575,774.19	12,784.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,707,767.68
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 401,416,899.62

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.66%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 3,808,804.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	15,463,240.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	12,097,856.76
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,928,298.65
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	683.30
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	3,808,804.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,681,274.83
9. Carry-Forward Adjustment (Part IV, Line F)	(1,233,531.44)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,447,743.39

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	297,945,784.82
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	61,204,051.43
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	40,150,417.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,866,112.19
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	184,779.95
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,135,850.78
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	232,150.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	30,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,377,061.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	39,451,500.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	13,979.70
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	3,808,804.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,548,119.80
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,154,861.51
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	478,103,473.25

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 5.37%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 5.11%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	25,681,274.83
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(523,494.55)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.52%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.52%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.99%) times Part III, Line B19); zero if positive	(1,233,531.44)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,233,531.44)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.11%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-616,765.72) is applied to the current year calculation and the remainder (\$-616,765.72) is deferred to one or more future years:	5.24%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-411,177.15) is applied to the current year calculation and the remainder (\$-822,354.29) is deferred to one or more future years:	5.29%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,233,531.44)

Approved indirect cost rate: 5.52%
Highest rate used in any program: 6.99%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,439,022.84	528,119.83	5.60%
01	3182	494,541.15	27,298.69	5.52%
01	3327	409,156.00	22,585.00	5.52%
01	3410	200,864.00	11,088.00	5.52%
01	3550	575,403.00	31,469.00	5.47%
01	4035	1,313,802.52	72,520.48	5.52%
01	4124	1,327,998.00	92,817.62	6.99%
01	4127	698,351.00	38,548.00	5.52%
01	4201	48,409.01	2,615.00	5.40%
01	4203	1,059,573.64	57,255.17	5.40%
01	6385	880,723.91	48,573.00	5.52%
01	6387	604,707.00	33,379.83	5.52%
01	6388	955,280.00	52,731.00	5.52%
01	6512	2,177,573.00	120,485.00	5.53%
01	6520	112,479.00	6,186.00	5.50%
01	7220	696,358.47	20,089.00	2.88%
01	9010	6,827,912.45	114,830.46	1.68%
11	6391	11,743,763.80	674,559.00	5.74%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.02		1,509,502.54	1,509,502.56
2. State Lottery Revenue	8560	5,496,266.00		1,939,859.00	7,436,125.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		5,496,266.02	0.00	3,449,361.54	8,945,627.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,157,279.00			4,157,279.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,338,987.00			1,338,987.00
4. Books and Supplies	4000-4999	0.00		3,088,461.54	3,088,461.54
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			360,900.00	360,900.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		5,496,266.00	0.00	3,449,361.54	8,945,627.54
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.02	0.00	0.00	0.02
D. COMMENTS:					
Instructional programs include Jupiter Ed, Inc., Illuminate Education, and Canvas.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(164,873.57)	0.00	(674,559.00)				
Other Sources/Uses Detail					18,416.23	199,438.20		
Fund Reconciliation							4,670,232.78	16,221,572.81
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	192,981.00	0.00	674,559.00	0.00				
Other Sources/Uses Detail					0.00	3,416.00		
Fund Reconciliation							447,828.39	776,399.08
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	59,047.05	0.00	0.00	0.00				
Other Sources/Uses Detail					9,443.20	0.00		
Fund Reconciliation							83,652.95	3,613,852.59
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.23		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,446.67	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							118,447.30	123,719.23
25 CAPITAL FACILITIES FUND								
Expenditure Detail	628.21	0.00						
Other Sources/Uses Detail					0.00	15,000.00		
Fund Reconciliation							349,142.93	22,689.81
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	2,916.83	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,075,430.93	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	(94,146.19)						
Other Sources/Uses Detail					189,995.00	0.00		
Fund Reconciliation							16,935,872.25	2,922,374.03
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	259,019.76	(259,019.76)	674,559.00	(674,559.00)	217,854.43	217,854.43	23,680,607.53	23,680,607.55

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(504,664.16)	0.00	(689,201.00)				
Other Sources/Uses Detail					18,500.00	2,187,200.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	229,200.00	0.00	689,200.67	0.00				
Other Sources/Uses Detail					0.00	3,500.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	49,750.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	68,440.82	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,570.00	15,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	237.56	0.00						
Other Sources/Uses Detail					21,351.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	15,000.00	0.00						
Other Sources/Uses Detail					2,004,927.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	142,035.78	0.00						
Other Sources/Uses Detail					144,352.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	504,664.16	(504,664.16)	689,200.67	(689,201.00)	2,205,700.00	2,205,700.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	37,319	37,468		
Charter School				
Total ADA	37,319	37,468	N/A	Met
Second Prior Year (2018-19)				
District Regular	37,089	37,088		
Charter School				
Total ADA	37,089	37,088	0.0%	Met
First Prior Year (2019-20)				
District Regular	37,050	36,930		
Charter School		0		
Total ADA	37,050	36,930	0.3%	Met
Budget Year (2020-21)				
District Regular	35,808			
Charter School	0			
Total ADA	35,808			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	37,319	39,579		
Charter School				
Total Enrollment	37,319	39,579	N/A	Met
Second Prior Year (2018-19)				
District Regular	37,089	39,165		
Charter School				
Total Enrollment	37,089	39,165	N/A	Met
First Prior Year (2019-20)				
District Regular	37,050	38,553		
Charter School				
Total Enrollment	37,050	38,553	N/A	Met
Budget Year (2020-21)				
District Regular	37,468			
Charter School				
Total Enrollment	37,468			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	37,468	39,579	
Charter School		0	
Total ADA/Enrollment	37,468	39,579	94.7%
Second Prior Year (2018-19)			
District Regular	37,057	39,165	
Charter School			
Total ADA/Enrollment	37,057	39,165	94.6%
First Prior Year (2019-20)			
District Regular	35,923	38,553	
Charter School	0		
Total ADA/Enrollment	35,923	38,553	93.2%
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	35,324	37,468		
Charter School	0			
Total ADA/Enrollment	35,324	37,468	94.3%	Met
1st Subsequent Year (2021-22)				
District Regular	34,974	37,068		
Charter School				
Total ADA/Enrollment	34,974	37,068	94.4%	Met
2nd Subsequent Year (2022-23)				
District Regular	34,624	36,668		
Charter School				
Total ADA/Enrollment	34,624	36,668	94.4%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	36,956.01	35,837.55	35,157.55	34,782.55
b. Prior Year ADA (Funded)		36,956.01	35,837.55	35,157.55
c. Difference (Step 1a minus Step 1b)		(1,118.46)	(680.00)	(375.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.03%	-1.90%	-1.07%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-3.03%	-1.90%	-1.07%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-4.03% to -2.03%	-2.90% to -.90%	-2.07% to -.07%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	99,287,723.00	99,287,723.00	99,287,723.00	99,287,723.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	399,516,728.00	358,563,291.00	389,586,983.00	396,487,381.00
District's Projected Change in LCFF Revenue:		-10.25%	8.65%	1.77%
LCFF Revenue Standard:		-4.03% to -2.03%	-2.90% to -.90%	-2.07% to -.07%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The Governor's May Revise proposes a 10% reduction to the LCFF funding along with a 0% COLA factor. The combination of the 10% reduction and 0% COLA contributes to the significant decrease in funding for FY 2020-21. The net effective deficit factor/reduction is 7.92%.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	307,645,555.18	348,059,799.14	88.4%
Second Prior Year (2018-19)	294,866,477.32	332,964,085.71	88.6%
First Prior Year (2019-20)	287,597,302.34	324,309,560.91	88.7%
	Historical Average Ratio:		88.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	2.0%	2.0%	2.0%
	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	281,947,062.97	318,331,805.40	88.6%	Met
1st Subsequent Year (2021-22)	286,196,492.14	327,281,429.14	87.4%	Met
2nd Subsequent Year (2022-23)	294,582,236.14	329,231,493.14	89.5%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-3.03%	-1.90%	-1.07%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-13.03% to 6.97%	-11.90% to 8.10%	-11.07% to 8.93%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.03% to 1.97%	-6.90% to 3.10%	-6.07% to 3.93%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	25,083,105.00		
Budget Year (2020-21)	22,450,916.29	-10.49%	Yes
1st Subsequent Year (2021-22)	22,450,916.00	0.00%	No
2nd Subsequent Year (2022-23)	22,450,916.00	0.00%	No

Explanation:
(required if Yes)

Increase in Federal Revenues is due to carryover of Title II, Title III, ESSA, and DODEA Military Grant funds \$685K. Increase also reflects new monies received for Title IV totaling \$737K, TPP Grant award \$212K, and increases to IDEA, ASSETS, Title I \$338K.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	42,584,855.28		
Budget Year (2020-21)	36,506,556.48	-14.27%	Yes
1st Subsequent Year (2021-22)	36,499,300.00	-0.02%	No
2nd Subsequent Year (2022-23)	36,552,771.00	0.15%	No

Explanation:
(required if Yes)

The Governor's May Revise proposes a 10% reduction to the LCFF funding along with a 0% COLA factor. The combination of the 10% reduction and 0% COLA contributes to the significant decrease in funding for FY 2020-21. The net effective deficit factor/reduction is 7.92%.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	27,805,501.53		
Budget Year (2020-21)	23,674,173.49	-14.86%	Yes
1st Subsequent Year (2021-22)	25,709,066.00	8.60%	Yes
2nd Subsequent Year (2022-23)	26,942,684.00	4.80%	Yes

Explanation:
(required if Yes)

Increases in FY 2019-20 in Other Local Revenue is attributed to California Partnership Academy grant carryover, ASSES allocation \$1.6M, and alignment of other local Revenue to projected amounts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	17,878,234.29		
Budget Year (2020-21)	14,596,644.41	-18.36%	Yes
1st Subsequent Year (2021-22)	15,849,174.73	8.58%	Yes
2nd Subsequent Year (2022-23)	16,185,166.44	2.12%	No

Explanation:
(required if Yes)

Reclassifying of IT budget from the 4000 object code to the 5000 object code in the 2020-21 budget. Furthermore the Consumer Price Index factors of 1.73% and 2.12% were used for 2021-22 and 2022-23 respectively.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2019-20)	43,413,047.66		
Budget Year (2020-21)	41,103,080.44	-5.32%	No
1st Subsequent Year (2021-22)	48,092,406.00	17.00%	Yes
2nd Subsequent Year (2022-23)	47,760,990.00	-0.69%	No

Explanation:
(required if Yes)

Reclassifying of IT budget from the 4000 object code to the 5000 object code in the 2020-21 budget. Furthermore the Consumer Price Index factors of 1.73% and 2.12% were used for 2021-22 and 2022-23 respectively. The insurance premium with the JPA is expected to increase about \$400K, Utility costs increased \$200K. In the out years 2021-22 and 2022-23 we anticipate increases to the Special Ed services contribution.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	95,473,461.81		
Budget Year (2020-21)	82,631,646.26	-13.45%	Not Met
1st Subsequent Year (2021-22)	84,659,282.00	2.45%	Met
2nd Subsequent Year (2022-23)	85,946,371.00	1.52%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	61,291,281.95		
Budget Year (2020-21)	55,699,724.85	-9.12%	Met
1st Subsequent Year (2021-22)	63,941,580.73	14.80%	Not Met
2nd Subsequent Year (2022-23)	63,946,156.44	0.01%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Increase in Federal Revenues is due to carryover of Title II, Title III, ESSA, and DODEA Military Grant funds \$685K. Increase also reflects new monies received for Title IV totaling \$737K, TPP Grant award \$212K, and increases to IDEA, ASSETS, Title I \$338K.

Explanation:

Other State Revenue
(linked from 6B
if NOT met)

The Governor's May Revise proposes a 10% reduction to the LCFF funding along with a 0% COLA factor. The combination of the 10% reduction and 0% COLA contributes to the significant decrease in funding for FY 2020-21. The net effective deficit factor/reduction is 7.92%.

Explanation:

Other Local Revenue
(linked from 6B
if NOT met)

Increases in FY 2019-20 in Other Local Revenue is attributed to California Partnership Academy grant carryover, ASSES allocation \$1.6M, and alignment of other local Revenue to projected amounts.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6B
if NOT met)

Reclassifying of IT budget from the 4000 object code to the 5000 object code in the 2020-21 budget. Furthermore the Consumer Price Index factors of 1.73% and 2.12% were used for 2021-22 and 2022-23 respectively.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Reclassifying of IT budget from the 4000 object code to the 5000 object code in the 2020-21 budget. Furthermore the Consumer Price Index factors of 1.73% and 2.12% were used for 2021-22 and 2022-23 respectively. The insurance premium with the JPA is expected to increase about \$400K, Utility costs increased \$200K. In the out years 2021-22 and 2022-23 we anticipate increases to the Special Ed services contribution.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

467,337,031.76

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

467,337,031.76

14,020,110.95

14,160,155.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

☐
☐
☐

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	(4,301,833.08)	(4,981,660.52)	(0.23)
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(5.44)	(2.33)	(2.43)
e. Available Reserves (Lines 1a through 1d)	(4,301,838.52)	(4,981,662.85)	(2.66)
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	492,628,931.45	485,742,905.87	489,974,855.99
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	492,628,931.45	485,742,905.87	489,974,855.99
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	-0.9%	-1.0%	0.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	-0.3%	-0.3%	0.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(21,452,251.89)	350,208,186.15	6.1%	Not Met
Second Prior Year (2018-19)	4,127,310.71	333,300,114.28	N/A	Met
First Prior Year (2019-20)	6,243,186.70	324,508,999.11	N/A	Met
Budget Year (2020-21) (Information only)	(28,122,661.52)	320,519,005.40		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

The District had a structural deficit during FY 2016/17 and 2017/18. To address the structural deficit and restore the fund balance, the District implemented an Early Retirement Program, eliminated and froze positions, and implemented two-day furloughs during FY 2018/19.

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)		17,893,888.40	N/A	Not Met
Second Prior Year (2018-19)		(7,915,599.89)	0.0%	Not Met
First Prior Year (2019-20)		(5,004,744.09)	0.0%	Not Met
Budget Year (2020-21) (Information only)	1,238,442.61			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The District's FY 2018/19 beginning fund balance reflects the shortfall of the FY 2017/18 operating budget and a \$4.3 million Audit adjustment. The District ended with a negative \$3.7M fund balance during unaudited actuals for 2018/19. During the audit fieldwork another adjustment \$1.2M was posted against the fund balance for prior years interest due to Fund 49 increasing the negative fund balance to \$5M. With budget solutions implemented in 2019-20 the District anticipates ending with a positive fund balance of \$1.2M.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	35,324	34,850	34,500
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

No

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	467,337,031.76	483,378,244.34	488,724,058.14
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	467,337,031.76	483,378,244.34	488,724,058.14
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,346,740.64	9,667,564.89	9,774,481.16
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,346,740.64	9,667,564.89	9,774,481.16

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,346,741.00	9,667,565.00	9,774,481.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(42,679,814.91)	(83,756,092.05)	(138,805,900.19)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2.32)	(2,606,828.23)	(4,793,216.55)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	(0.23)		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	(33,333,076.46)	(76,695,355.28)	(133,824,635.74)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-7.13%	-15.87%	-27.38%
District's Reserve Standard (Section 10B, Line 7):	9,346,740.64	9,667,564.89	9,774,481.16
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The Governor's May Revise proposes a 10% reduction to the LCFF funding along with a 0% COLA factor. The State reduction in funding significantly depletes the required 2% economic uncertainties reserve for the current and out years.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

Yes

- 1b. If Yes, identify the liabilities and how they may impact the budget:

The District is currently undergoing a FCMAT AB139 extraordinary audit and Security Exchange Commission Inquiry. There are no budget impacts known at this time.

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(79,219,007.86)			
Budget Year (2020-21)	(74,665,198.12)	(4,553,809.74)	-5.7%	Met
1st Subsequent Year (2021-22)	(79,450,562.00)	4,785,363.88	6.4%	Met
2nd Subsequent Year (2022-23)	(82,959,529.00)	3,508,967.00	4.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	18,416.23			
Budget Year (2020-21)	18,500.00	83.77	0.5%	Met
1st Subsequent Year (2021-22)	18,500.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	18,500.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	199,438.20			
Budget Year (2020-21)	2,187,200.00	1,987,761.80	996.7%	Not Met
1st Subsequent Year (2021-22)	2,010,000.00	(177,200.00)	-8.1%	Met
2nd Subsequent Year (2022-23)	2,010,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Increase to the 2020-21 budget reflects annual debt service payments for the L street property that are paid from Fund 40. Based on the 2020-21 budget projections for Fund 40 a transfer of \$2M from General Fund Unrestricted is required to meet the debt service obligation payments in September 2020 and March 2021.

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	Fund 01	Fund 01	5,217,380
Certificates of Participation	10	Fund 49	Fund 49	25,545,000
General Obligation Bonds	26	Fund 51	Fund 51	395,759,333
Supp Early Retirement Program	3	Fund 01	Fund 01	15,235,215
State School Building Loans				
Compensated Absences		Various Funds as of 6/30/2020	Various Funds as of 6/30/2020	8,271,168

Other Long-term Commitments (do not include OPEB):

Special Tax Revenue (CFD)	6	Fund 49	Fund 49	44,010,000
Lease Revenue Refunding Bonds	15	Fund 40	Fund 40	31,200,000
QZAB 2005	1	Fund 01	Fund 01	5,000,000
QZAB 2010	5	Fund 01	Fund 01	1,860,000
CDE/SUHS D Claim Adjust. Nutrition S	5	Fund 13	Fund 13	676,631
TOTAL:				532,774,727

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	7,704,492	3,914,501	1,362,008	0
Certificates of Participation	4,033,050	3,947,850	3,471,475	3,148,850
General Obligation Bonds	21,785,368	22,106,128	21,725,055	21,833,246
Supp Early Retirement Program	3,808,804	3,808,804	3,808,804	3,808,804
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Special Tax Revenue (CFD)	8,025,500	7,811,875	8,018,625	7,926,875
Lease Revenue Refunding Bonds	2,527,816	2,599,460	2,567,260	2,531,292
QZAB 2005			5,000,000	
QZAB 2010	395,819	397,721	399,615	396,220
CDE/SUHS D Claim Adjust. Nutrition Svcs	78,985	164,656	166,507	169,615
Total Annual Payments:	48,359,834	44,750,995	46,519,349	39,814,902
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Pay-as-you-go

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

163,640,679.00

163,640,679.00

Actuarial

Jun 30, 2019

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

22,072,752.00	22,072,752.00	22,072,752.00
3,296,068.00	3,296,068.00	3,296,068.00
549	549	549

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,078.4	1,861.6	1,861.6	1,861.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

2,379,014

7. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

0

0

0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

Yes

Yes

Yes

20,342,678

20,749,532

21,164,523

100.0%

100.0%

100.0%

0.0%

0.0%

0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

Yes

Yes

Yes

2,499,369

2,358,028

2,387,504

2.0%

2.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

The District covers the Health and Welfare premium up to a \$14,300 cap.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	1,355.0	1,313.6	1,313.6	1,313.6

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure
-
- board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified
-
- by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted
-
- to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)Is the cost of salary settlement included in the budget and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

1,059,610

7. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)1st Subsequent Year
(2021-22)2nd Subsequent Year
(2022-23)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
13,899,931	14,177,929	14,461,488
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
- If Yes, amount of new costs included in the budget and MYPs
- If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
576,169	678,720	685,725
1.3%	1.3%	1.3%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

The District covers the Health and Welfare premium up to a \$14,300 cap.

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	258.0	254.6	254.6	254.6

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

80,474

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,708,760	2,762,935	2,818,194
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
204,305	194,955	197,368
1.3%	1.3%	1.3%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Dec 15, 2020

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

No

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2. Is the system of personnel position control independent from the payroll system?	Yes
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	Yes
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	Yes
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A8. The FCMAT Fiscal Health Analysis Report was presented to SDCOE in December 2018. The District is currently undergoing a FCMAT AB139 extraordinary audit and Security and Exchange Commission inquiry. Once reports are available, they will be provided.

End of School District Budget Criteria and Standards Review

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July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Sweetwater Union High

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

40-6230-0-0000-0000-9135 6230 9135 5,417,530.47
Explanation: The District currently has a facilities project where the funds are held in a trustee cash account with the Facilities JPA. Draws/payments are requested through the JPA and payments are posted directly to Resource 6230 Object 9135, however, this combination does not validate in SACS. Payments will be posted to Resource 6230 Object 9110 then reclassified to Resource 0000 Object 9135.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal

Interfund Transfers Out (objects 7610-7629).

PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2020-21 Budget
Technical Review Checks

Sweetwater Union High

San Diego County

Following is a chart of the various types of technical review checks and related requirements:

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds: EXCEPTION

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	0.00	9,346,741.00	-42,679,814.94

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	0000	-26,884,218.94

Explanation: The Governor's May Revised included a reduction of 10% to the LCFF funding along with other factors that results in a budget shortfall for Fiscal Year 2020-21 that compounds in the out years

Total of negative resource balances for Fund 01 -26,884,218.94

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	-42,679,814.94

Explanation: The Governor's May Revised included a reduction of 10% to the LCFF funding along with other factors that results in a budget shortfall for Fiscal

Year 2020-21 that compounds in the out year. Additionally, other reserves, including reserves for economic uncertainties create a further deficit due to the Governor's May Revise.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a) (2) (B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.